

CAMBRIDGE PRIMARY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 1702

Principal: Mike Pettit

School Address: Corner Wilson & Duke Streets, Cambridge 3434

School Postal Address: Wilson Street, Cambridge 3434

School Phone: 07 827 5316

School Email: admin@cambridgeprimary.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Kate Paine	Presiding Member	Elected	Jun-25
Mike Pettit	Principal ex Officio		
Sol Henare	Parent Representative	Elected	Jun-25
James Burns	Parent Representative	Elected	Jun-25
Charlott Bayliss	Parent Representative	Elected	Jun-25
Scott Noakes	Parent Representative	Elected	Jun-25
Taryn Jago-Sutton	Staff Representative	Elected	Jun-25
Andrea Twaddle	Parent Representative	Elected	Jun-22
Michelle Jenkins	Parent Representative	Elected	Jun-22
Calum Jamieson	Parent Representative	Elected	Jun-22
Nicola Cronin	Parent Representative	Elected	Jun-22

Accountant / Service Provider:
Finnz Ltd

CAMBRIDGE PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2022

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Cambridge Primary School

Statement of Responsibility

For the year ended 31 December 2022

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

Kate Paine

Full Name of Presiding Member

Mike Pettit

Full Name of Principal

KPaine

Signature of Presiding Member

MPettit

Signature of Principal

31/5/2023

Date:

31 05 2023

Date:

Cambridge Primary School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	3,174,120	2,747,781	2,890,115
Locally Raised Funds	3	483,710	465,750	387,811
Interest Income		5,756	2,500	2,363
		<u>3,663,586</u>	<u>3,216,031</u>	<u>3,280,289</u>
Expenses				
Locally Raised Funds	3	263,616	226,700	252,131
Hostel		-	-	-
Learning Resources	4	2,487,007	2,127,844	2,324,661
Administration	5	261,894	202,745	237,100
Finance		3,913	900	4,633
Property	6	592,119	689,287	568,502
Other Expenses	7	2,485	2,850	2,849
Loss on Disposal of Property, Plant and Equipment		485	-	1,477
		<u>3,611,519</u>	<u>3,250,326</u>	<u>3,391,353</u>
Net Surplus / (Deficit) for the year		52,067	(34,295)	(111,064)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>52,067</u></u>	<u><u>(34,295)</u></u>	<u><u>(111,064)</u></u>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.



Cambridge Primary School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		1,266,415	1,265,000	1,377,479
Total comprehensive revenue and expense for the year		52,067	(34,295)	(111,064)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		10,560	11,921	-
Contribution - Te Mana Tuhono		21,949		
Equity at 31 December		1,350,991	1,242,626	1,266,415
Accumulated comprehensive revenue and expense		1,350,991	1,242,626	1,266,415
Reserves		-	-	-
Equity at 31 December		1,350,991	1,242,626	1,266,415

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

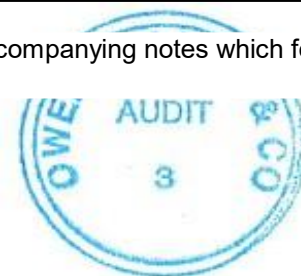


Cambridge Primary School Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	8	123,210	120,000	216,630
Accounts Receivable	9	201,254	194,300	192,124
GST Receivable		14,154	18,500	17,005
Prepayments		13,221	13,000	11,618
Inventories	10	528	500	657
Investments	11	210,609	158,248	256,487
Funds Receivable for Capital Works Projects	18	8,522	8,500	
		571,498	513,048	694,521
Current Liabilities				
GST Payable				
Accounts Payable	13	246,031	232,200	319,983
Revenue Received in Advance	14	2,343	2,500	2,485
Provision for Cyclical Maintenance	15	-	-	71,314
Finance Lease Liability	16	13,594	13,600	17,081
Funds held in Trust	17	-	33,333	33,334
Funds held for Capital Works Projects	18	-		43,587
Funds held on behalf of ALLiS Cluster	19	29,991	33,789	33,789
		291,959	315,422	521,573
Working Capital Surplus/(Deficit)		279,539	197,626	172,948
Non-current Assets				
Property, Plant and Equipment	12	1,156,903	1,130,800	1,055,225
Fixed Assets - WIP		-	-	112,135
		1,156,903	1,130,800	1,167,360
Non-current Liabilities				
Provision for Cyclical Maintenance	15	79,629	80,000	63,171
Finance Lease Liability	16	5,822	5,800	10,722
		85,451	85,800	73,893
Net Assets		1,350,991	1,242,626	1,266,415
Equity		1,350,991	1,242,626	1,266,415

The above Statement of Financial Position should be read in conjunction with the accompanying notes which form part of these financial statements.



Cambridge Primary School Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		800,627	625,205	693,163
Locally Raised Funds		469,343	453,963	383,714
International Students		-	-	13,044
Goods and Services Tax (net)		2,856	(1,495)	(20,916)
Payments to Employees		(605,149)	(539,201)	(498,084)
Payments to Suppliers		(639,203)	(523,753)	(498,231)
Interest Paid		(3,913)	(900)	(6,500)
Interest Received		4,592	1,421	2,547
Net cash from/(to) Operating Activities		29,153	15,240	68,737
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(485)	9,234	(1,477)
Purchase of Property Plant & Equipment (and Intangibles)		(74,867)	(71,909)	(187,828)
Purchase of Investments		45,878	98,239	(47,090)
Net cash from/(to) Investing Activities		(29,474)	35,564	(236,395)
Cash flows from Financing Activities				
Furniture and Equipment Grant		10,560	11,921	-
Finance Lease Payments		(14,419)	(81,991)	(13,789)
Funds Administered on Behalf of Third Parties		(89,240)	(77,364)	98,187
Net cash from/(to) Financing Activities		(93,099)	(147,434)	84,398
Net increase/(decrease) in cash and cash equivalents		(93,420)	(96,630)	(83,260)
Cash and cash equivalents at the beginning of the year	8	216,630	216,630	299,890
Cash and cash equivalents at the end of the year	8	123,210	120,000	216,630

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

The above Statement of Cash Flows should be read in conjunction with the accompanying notes which form part of these financial statements.



Cambridge Primary School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Cambridge Primary School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

Specific Accounting Policies

The accounting policies used in the preparation of these financial statements are set out below.

Critical Accounting Estimates And Assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Cyclical maintenance

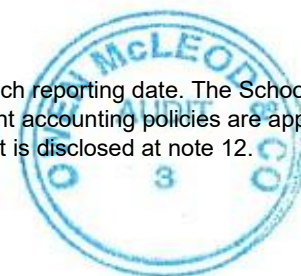
A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

Critical Judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:



Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 16. Future operating lease commitments are disclosed in note 24b.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition

Government Grants

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives.

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

Other Grants where conditions exist

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

Donations, Gifts and Bequests

Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

Interest Revenue

Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

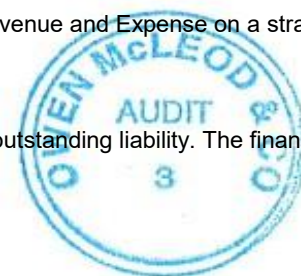
d) Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

e) Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

f) Cash and Cash Equivalents



Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

g) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

h) Inventories

Inventories are consumable items held for sale and comprised of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

j) Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements (funded by the Board) to buildings owned by the Crown or directly by the board are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

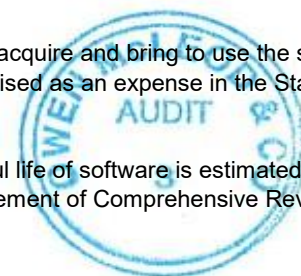
Building improvements	18–40 years
Board Owned Buildings	18–40 years
Furniture and equipment	5–15 years
Information and communication technology	5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishi

k) Intangible Assets

Software costs

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.



l) Impairment of property, plant, and equipment and intangible assets

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

m) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

n) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

o) Revenue Received in Advance

Revenue received in advance relates to fees received where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

p) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense.

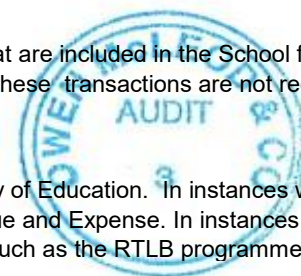
The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

q) Funds held for Capital works

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such these transactions are not recorded in the Statement of Revenue and Expense.

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTLB programme), all income



and expenditure related to the provision of the service is recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

s) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The schools carries out painting maintenance of the whole school over a 7 to 10 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

t) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

u) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

v) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board.

x) Services received in-kind

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.



2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	812,759	627,050	668,757
Teachers' Salaries Grants	1,954,410	1,624,644	1,845,973
Use of Land and Buildings Grants	406,951	496,087	372,947
Other Government Grants	-	-	2,438
	<u>3,174,120</u>	<u>2,747,781</u>	<u>2,890,115</u>

The school has not opted in to the donations scheme for this year.

3. Locally Raised Funds

Local funds raised within the School's community are made up of:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	83,936	90,000	66,782
Fees for Extra Curricular Activities	55,403	66,100	55,188
Trading	37,507	24,200	29,322
Fundraising & Community Grants	3,202	3,450	4,687
Other Revenue	20,754	12,200	15,662
Before & After School Care & Holiday Programme	282,908	269,800	203,126
International Student Fees	-	-	13,044
	<u>483,710</u>	<u>465,750</u>	<u>387,811</u>
Expenses			
Extra Curricular Activities Costs	58,144	62,120	59,706
Trading	41,600	24,480	18,200
Fundraising and Community Grant Costs	1,870	1,500	1,535
Other Locally Raised Funds Expenditure	527	600	281
Before & After School Care & Holiday Programme	158,230	136,500	159,990
International Student- Employee Benefit - Salaries	3,245	1,500	4,344
International Student- Other Expenses	-	-	8,075
	<u>263,616</u>	<u>226,700</u>	<u>252,131</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>220,094</u>	<u>239,050</u>	<u>135,680</u>

Donations include \$40,009 from the PTA applied to various projects during the year.

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	39,700	41,650	61,203
Information and Communication Technology	5,320	6,700	8,668
Library Resources	2,899	2,500	2,431
Employee Benefits - Salaries	2,314,969	1,953,394	2,125,409
Staff Development	6,633	13,600	16,053
Depreciation	117,486	110,000	110,897
	<u>2,487,007</u>	<u>2,127,844</u>	<u>2,324,661</u>

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,150	5,150	4,310
Board Fees	3,700	3,800	3,590
Board Expenses	5,729	6,950	1,381
Communication	2,586	3,600	3,549
Consumables	24,983	17,500	19,361
Other	31,241	21,745	23,436
Employee Benefits - Salaries	173,818	126,000	165,848
Insurance	7,080	5,500	7,470
Service Providers, Contractors and Consultancy	7,607	12,500	8,155
	<u>261,894</u>	<u>202,745</u>	<u>237,100</u>

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	11,728	13,600	11,723
Consultancy and Contract Services	-	-	-
Cyclical Maintenance Provision	18,154	23,000	25,142
Grounds	8,197	11,900	9,154
Heat, Light and Water	23,843	33,500	27,945
Rates	7,691	6,700	6,718
Repairs and Maintenance	20,810	14,100	24,002
Use of Land and Buildings	406,951	496,087	372,947
Security	6,400	3,400	4,201
Employee Benefits - Salaries	88,345	87,000	86,670
	<u>592,119</u>	<u>689,287</u>	<u>568,502</u>

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Other Expenses

	2022	2022	2021
	Actual	Budget	Actual
		(Unaudited)	
Transport	2,485	2,850	2,849
	<u>2,485</u>	<u>2,850</u>	<u>2,849</u>



8. Cash and Cash Equivalents

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Bank Accounts	123,210	120,000	216,630
Short-term Bank Deposits	-	-	-
Bank Overdraft	-	-	-
Cash and cash equivalents for Statement of Cash Flows	<u>123,210</u>	<u>120,000</u>	<u>216,630</u>

The carrying value of short-term deposits with original maturity dates of 90 days or less approximates their fair value.

Of the \$123,210 Cash & Cash Equivalents, \$29,992 is held by the school on behalf of the ALLis Cluster. See note 19 for details of how the funding received for the cluster has been spent during the year.

9. Accounts Receivable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Receivables	36,472	35,500	23,802
Receivables from the Ministry of Education	5,798	-	3,922
Interest Receivable	1,885	1,800	721
Banking Staffing Underuse	-	-	-
Teacher Salaries Grant Receivable	157,099	157,000	163,679
	<u>201,254</u>	<u>194,300</u>	<u>192,124</u>
Receivables from Exchange Transactions	38,357	37,300	24,523
Receivables from Non-Exchange Transactions	162,897	157,000	167,601
	<u>201,254</u>	<u>194,300</u>	<u>192,124</u>

10. Inventories

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Stationery	-	-	178
School Uniforms	528	500	479
	<u>528</u>	<u>500</u>	<u>657</u>

11. Investments

The School's investment activities are classified as follows:

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	210,609	158,248	256,487
Total Investments	<u>210,609</u>	<u>158,248</u>	<u>256,487</u>



12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	495,273	140,458			(23,809)	611,922
Buildings	281,540				(8,494)	273,046
Furniture and Equipment	155,915	44,349			(36,545)	163,719
Information and Communication Technology	52,452	21,949			(19,112)	55,289
Motor Vehicles	25,104				(9,414)	15,690
Leased Assets	25,000	10,389	(485)		(17,438)	17,466
Library Resources	19,941	2,503			(2,674)	19,770
Balance at 31 December 2022	1,055,225	219,648	(485)	-	(117,486)	1,156,902

The following note can be used for each class of asset that are held under a finance lease:

The net carrying value of equipment held under a finance lease is \$17,466 (2021: \$25,000)

Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	876,118	(264,196)	611,922	735,660	(240,387)	495,273
Buildings	339,751	(66,705)	273,046	339,751	(58,211)	281,540
Furniture and Equipment	562,965	(399,246)	163,719	518,616	(362,701)	155,915
Information and Communication	247,121	(191,832)	55,289	225,172	(172,720)	52,452
Motor Vehicles	47,070	(31,380)	15,690	47,070	(21,966)	25,104
Leased Assets	74,267	(56,800)	17,467	68,235	(43,235)	25,000
Library Resources	67,417	(47,647)	19,770	64,913	(44,972)	19,941
Balance at 31 December 2021	2,214,709	(1,057,806)	1,156,903	1,999,417	(944,192)	1,055,225

13. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	14,210	12,700	99,478
Accruals	8,198	9,500	7,875
Employee Entitlements - Salaries	210,303	210,000	201,184
Employee Entitlements - Leave Accrual	13,320	-	11,446
	246,031	232,200	319,983
Payables for Exchange Transactions	246,031	232,200	319,983
	246,031	232,200	319,983

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Other revenue in Advance	2,343	2,500	2,485
	<u>2,343</u>	<u>2,500</u>	<u>2,485</u>

15. Provision for Cyclical Maintenance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	134,485	134,485	109,343
Increase to the Provision During the Year	28,073	(54,485)	25,142
Use of the Provision During the Year	(73,010)	-	-
Other Adjustments	(9,919)	-	-
Provision at the End of the Year	<u>79,629</u>	<u>80,000</u>	<u>134,485</u>
Cyclical Maintenance - Current	-	-	71,314
Cyclical Maintenance - Non current	79,629	80,000	63,171
	<u>79,629</u>	<u>80,000</u>	<u>134,485</u>

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property Plan/ recent painting costs.

16. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers and other ICT equipment. Minimum lease payments payable:

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	14,608	18,000	17,877
Later than One Year and no Later than Five Years	6,298	2,900	10,973
Later than Five Years			
Future Finance Charges	(1,490)	(1,500)	(1,047)
	<u>19,416</u>	<u>19,400</u>	<u>27,803</u>
Represented by			
Finance lease liability - Current	13,594	13,600	17,081
Finance lease liability - Non current	5,822	5,800	10,722
	<u>19,416</u>	<u>19,400</u>	<u>27,803</u>



17. Funds held in Trust

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current (TLIF)	-	33,333	33,334
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>-</u>	<u>33,333</u>	<u>33,334</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expenditure of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

18. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 8.

	2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Heatpumps Throughout School	221355	(7,545)	7,545			-
Sport Canopy	221357	51,132		(59,654)		(8,522)
Totals		<u>43,587</u>	<u>7,545</u>	<u>(59,654)</u>	<u>-</u>	<u>(8,522)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(8,522)
	<u>(8,522)</u>

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Upgrade Blocks C & K	212044	455			(455)	-
Electrical Switchboard	221094	1,285			(1,285)	-
Light Fittings	222668	(48,335)	48,335			-
Heatpumps Throughout School	221355	49,064		(56,609)	-	(7,545)
Sport Canopy	221357		153,396	(102,264)		51,132
Totals		<u>2,469</u>	<u>201,731</u>	<u>(158,873)</u>	<u>(1,740)</u>	<u>43,587</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	51,132
Funds Receivable from the Ministry of Education	(7,545)
	<u>43,587</u>



19. Funds Held on Behalf of ALLis Cluster

Cambridge Primary School is the lead school and holds funds on behalf of the cluster, a group of schools funded by the Ministry.

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held at Beginning of the Year	33,789	33,789	36,553
Funds Spent on Behalf of the Cluster	(3,798)		2,764
Funds remaining	<u>29,991</u>	<u>33,789</u>	<u>33,789</u>
Funds Held at Year End	<u><u>29,991</u></u>	<u><u>33,789</u></u>	<u><u>33,789</u></u>

20. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

21. Remuneration

Key management personnel compensation

Key management personnel of the School include all Board members, Principal, Deputy Principals and Heads of Departments.

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	3,700	3,590
<i>Leadership Team</i>		
Remuneration	760,956	563,210
Full-time equivalent members	7	5
Total key management personnel remuneration	<u><u>764,656</u></u>	<u><u>566,800</u></u>

There are **5** members of the Board excluding the Principal. The Board had held 10 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.



Principal 1

The total value of remuneration paid or payable to the Principal was in the following bands:

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110 - 120	140 - 150
Benefits and Other Emoluments	3 - 4	4-5
Termination Benefits	-	-

Other Employees

The number of other employees with remuneration greater than \$100,000 was in the following bands:

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	0.00	3.00
110 - 120	3.00	0.00
	<u>3.00</u>	<u>3.00</u>

The disclosure for 'Other Employees' does not include remuneration of the Principal.

22. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2022 Actual	2021 Actual
Total	\$0	\$0
Number of People	0	0

23. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: nil).

Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider Education Payroll Limited.

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2022, a contingent liability for the school may exist.

The Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School has not been notified of the final wash up calculation relating to 31 December 2022. The final calculations impact on the financial statements is unable to be determined at the date of reporting.



24. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into contract agreements for capital works as follows:

\$170,440 contract for a Weatherproof Sports Canopy, which will be fully funded by the Ministry of Education. \$153,396 has been received of which \$161,918 has been spent on the project to date.

(Capital commitments at 31 December 2021: \$51,132)

(b) Operating Commitments

As at 31 December 2022 the Board had no operating commitments:

25. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	123,210	120,000	216,630
Receivables	201,254	194,300	192,124
Investments - Term Deposits	210,609	158,248	256,487
Total Financial assets measured at amortised cost	<u>535,073</u>	<u>472,548</u>	<u>665,241</u>

Financial liabilities measured at amortised cost

Payables	246,031	232,200	319,983
Finance Leases	19,416	19,400	27,803
Total Financial Liabilities Measured at Amortised Cost	<u>265,447</u>	<u>251,600</u>	<u>347,786</u>

26. Events After Balance Date

There were no significant events after the balance date that impact these financial statements.



Cambridge Primary School

For the year ended 31 December 2022

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$5,704 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Cambridge Primary School Board:

- Has adhered to its personnel policies on School Docs within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment.
- Has reviewed its compliance against these policies as per the School Docs review schedule, and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities,
- Meets all equal employment opportunities requirements.

Analysis of Variance Reporting



School Name:	Cambridge Primary School	School Number:	1702
Strategic Aim:	All students are successfully able to access the NZC in Reading, Writing and Maths.		
Annual Aim:	Moderation used across literacy and numeracy to ensure accuracy of OTJ's linked to the NZC.		
Target:	<u>Reading 80%</u> Our school reading target for 2022; 80% of our students working at or above the expected curriculum level. Sub target for Year 2; 65%		
	<u>Writing 80%</u> Our school writing target for 2022; 80% of our students working at or above the expected curriculum level. Sub target for Year 6; 75%		
	<u>Maths 83%</u> Our school maths target for 2022; 83% of our students working at or above the expected curriculum level Sub target for Year 6; 75%		

READING

EOY 2019 Actual: 85%

Reading Target 2020: 88% We wanted 3% increase

EOY 2020 Actual: 86%

Reading Target 2021 88% We wanted a 2% increase

EOY 2021 Actual: 79% We got a 7% decrease

Reading Target 2022: 80% We wanted 1% increase

EOY 2022: 78% We got a 1% decrease

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
Rutherford READING			
Target reading groups more often	Improved confidence, retention of what you have taught them, increased fluency, inference and comprehension skills	Revising, consistency greater teacher input.	Continue with this for target learners in 2023
Shared reading	Greater enjoyment, positive, confidence. Consolidating and building on to Guided reading lessons	Supportive environment. More opportunities to pre-read and practice the skills which can be repeated in guided reading lessons.	Continue to develop shared reading structure for senior students with great consistency. Sourcing texts. Sharing texts & ideas for shared reading.
Lexia	Children had time to learn skills that were focused to their individual needs.	Skills that you don't have time to teach individualised programmes for students There was independent practice and consolidation time regularly through the week	School to continue to fund this. Teachers continue to develop their knowledge and skill in using this in the class. Lesson plan ideas.
Focused on one comprehension strategy over a 3-4 weeks for every reading group, in shared	More manageable for teachers, students are getting exposure to these strategies in a number of	PD- Louise Dempsey, noticed gaps in comprehension and we were able targeted this area to	Continue this, focusing on doing one thing in depth really well before moving on. Focus on the strategies Louise highlighted. 2

reading etc. Then having decoding and knowledge goals for individual students/groups.	ways, more exposure, more often.	included repetition of same concept When we do one thing really well, it makes teaching and learning the next skill easier as they have prior knowledge.	
Used the Reading Book (resource book) to support our teaching	Focussed lessons - quality learning experiences, use of. Teachers had a good model to use for their lessons both in shared and guided reading.	Teacher were able to use the lessons to hone their skills in teaching shared and guided reading.	Buy more texts so teachers have great access to these.
Making connections between shared and guided reading	More manageable for teachers, students are getting exposure to these strategies in a number of ways, more exposure, more often. Children have the opportunity to develop the skills in different settings/ways	Not new, consolidation, precessing is consistent.	Use shared texts ore often. Purchase more shared texts for Rutherford. Explore and share texts that would be good to use as shared reading at this level.
Slowing down - not trying to get through texts. Focus on the skills being taught	Focussed structure on tests focus on one page as opposed to try and get through the whole group	Quality teaching. Teachers were not pushing students through the lesson. Spending time talking	Continue and not feel like we continually need to do more
Less groups but more time with them.	Focussed structure on tests focus on one page as opposed to try and get through the whole group	Quality teaching. rushing through lesson. Spending time talking	Continue and not feel like we continually need to do more
PD - Louise Dempsey	Improved teacher focus time for Guided Reading Focussed, guided reading sessions Helped to make our reading lessons manageable	Louise delivered PD in Guided and shared reading.	
PD for shared reading	Focussed lessons - quality learning experiences, use of.	Teacher were able to use the lessons to hone their skills in	3

	Teachers had a good model to use for their lessons both in shared and guided reading. Shared reading sessions used in a variety of ways - to consolidate, practise or of front load guided sessions	teaching shared and guided reading. Connections between guided and shared lessons. Great expose and more opportunities for students to practise strategies	
Continuation of google classroom use between home and school.	Connections with classroom work. Student were still able to access school work at home.	Google classroom is used in class and at home. Students were used to using this over lock down and were familiar with the system.	
Assessment in Reading	Assessments are administered in a way which is similar to classroom system.	They are used to confirm where the teacher has them.	
Learning Assistants	Students are confident in their learning no matter where they are at. They have more opportunities to talk and discuss texts. Consolidate guided lessons with the teacher.	Skilled learning assistance who work closely with the teachers. They have regular students they work with and build relationships with the students.	
Rainbow reading.	Greater exposure to a variety of texts. Students worked independently with texts. Engaged.	Frequent, regular sessions run by the same person. Good routine,	
HILARY READING			
Focused on one comp strategy over a 3-4 weeks.	More manageable for teachers, students are getting exposure to these strategies in a number of ways, more exposure, more often.	PD- Louise Dempsey, noticed gaps in comprehension and targeted this area, repetition of same concept when you do one thing really well, it makes teaching and learning the next skill easier as they have prior knowledge.	continue this, focusing on doing one thing in depth really well before moving on
			4

			Focused sessions for every reading group, in shared reading etc. Then having decoding and knowledge goals for individual students/groups	
Used the Reading Book to support our teaching	Teacher changing practice based on PD and how to use particular resources for good effect		Focused lessons - quality learning experiences, use of quality resources that we had seen in action	Continue to bring out and recommend this book to the team.
Making connections between shared and guided reading	More manageable for teachers, students are getting exposure to these strategies in a number of ways, more exposure, more often. Children have the opportunity to develop the skills in different settings/ways		Not new, consolidation, processing is consistent. Improved automaticity in using comprehension and processing strategies.	use shared texts ore often. Purchase more shared texts for Hillary
Slowing down - not trying to get through texts	Focussed structure on tests focus on one page as opposed to try and get through the whole group		Quality teaching. rushing through lesson. Spending time talking	Continue and not feel like we continually need to do more
Slowing down - not stretching ourselves when seeing all guided groups	Less groups but more time with them.		Quality teaching. rushing through lesson. Spending time talking	Continue and not feel like we continually need to do more
target reading groups more often	improved confidence, retention of what you have taught them, fluency, inference and comprehension skills		revising, consistent more often teacher input.	Maintain
PD- Louise Dempsey- a more streamlined and manageable reading programme	streamlined progressions shown and talked through. New ways of focussing on 1 comp strategy for the whole class, but differentiating the instruction of this for the whole class through their		Makes it easier to unpack and think aloud when teaching a strategy. Use big book to teach strategies / think aloud.	Plan for start of 2023 to work through these. Set comp strategies for focus in LTP?

	book / shared book. making more use of shared text			
Rainbow Reading,	Children made progress in levels and independence	Improvement in reading - decoding specifically. Supported students able to decode new and unfamiliar words.	They were accessing greater number of texts and getting more reading mileage and this impacted on their rate of improved reading levels.	Continue this in 2023. identify the children coming off rainbow reading into Year 3
Epic, Lexia	Teachers that had Learning Assistance used them to support a range of learners. Giving them time and support to learn. Highly skilled LA's improved their teaching skills. Student acceleration through reading levels.	Lots of opportunities for practice and repeat lessons that reinforced pattern and rules that were needed to be learned		Continue in 2023
Learning assistants,	A broad range of children's achievement. A range of methods of teaching this across the team.	Lots of kids need help. Some were able to access another adult. Some classes had no learning aide support.		Consider allocation of Learning assistants and don't put 3 adults in rooms if you can help it.
Spelling programmes	Children enjoy the amount of reading they do each day. Reading is not an onerous task for target learners when broken down into smaller chunks.	Children that work hard to learn spelling patterns and listen effectively when the teacher make more progress.		Provide learning appropriate for where the children are working at. Same pattern does not suit all children.
Slowing it down - not a new book everyday	Higher engagement and involvement. Follow on writing was more achievable as the ideas were all formulated in a shared	Not all children do a book a day. Lower level readers do 2 day books and journals over the week.		Helps to make the amount read each day manageable - continues the focus and connection between home and school learning.
Blake and Batten READING				
Shared Reading/Modelling and integrate big book into writing. Exposure to punctuation, Integrated into writing	Shared Reading is fun. Shared Reading is a group activity where all children are involved, they don't struggle on their own.			Ensure we incorporate this into our daily programmes across BB.
				6

	group.			
Guided Reading: Focused time 4 days a week, everyday	Gained confidence, interest, engagement and attempting of reading.	Teaching students strategies that they can use when they get stuck on a word.	Looking into using structured literacy texts more often especially with children who are struggling the conventional way of learning.	
Rhyming, Nursery rhymes	Better phonological awareness, transferring this knowledge when reading and writing.	Kids enjoy rhyming, making rhyming strings and singing nursery rhymes. Positive engagement and it is fun.	Continue to use rhyming within our programmes, especially through poems and phonics.	
PD Louise Dempsey - decodable texts	Incorporating phonics and handwriting in reading after learning about Louise's approaches.	Upskilling, new ideas and consolidating what we already do.	Better able to incorporate the structured literacy and decodable readers into our guided reading sessions.	
Going to the library Regular Library visits Book week	Love of reading and looking at books/ pictures. Transferring reading through to home.	Fun to explore new books and experience going to a library.	Continue to go to the library each week along with town library visits	
Phonics Phonics Phonics	Better phonological awareness, formation of letters, blends/digraphs, transferring knowledge to reading and writing	Focussed phonics sessions during class time. Smaller group work and integrating phonics within the literacy programme	Big focus beginning of year rather than readers home straight away	
Letter Sound Knowledge	Transferring knowledge when reading and writing. Able to use sound cards to find letters that are needed.	Focussed groups based on needs, whole class songs, fun activities based around letter sound knowledge	Big focus beginning of year rather than readers home straight away	
Keeping parents aware of the expectations and needs of the children so learning focuses in class carry on at home.	Use of the first set of Interviews to let parents know what is expected during homework and importance of how they can help at home. Use of seesaw and setting up meetings to chat with parents whose children need some extra support	Raised achievement of the children whose parents actively helped at home.	Continue to keep communication open with families, ensure they understand what they can do to help.	
Used Learning Assistants	More 1-1, learners progressed further faster.	More help available for the children when they need it. Not waiting for the teacher so	Continue to have learning assistants in the classroom.	7

Constantly searched for readers, so many level 1-2 readers not enough books to go around.	Children re-reading same readers a lot.	much.	
Lexia	Children learn, progress and enjoy the programme.	Knowing books by rote not knowledge and not quite ready for level three.	More readers requested at these levels.
Loads of reading!!!	Enjoyment and love of books/reading.	A fun different platform for them to learn.	continue for next year.
Individual Book Boxes	Children able to read at their level with books they have had success with. They are able to choose themselves and monitor progress.	Shared reading-exposure to punctuation Big book-integrated into writing	Continue developing a love of books through lots of exposure.
Reading recovery	movement of students - accelerated. Allowed students to meet their milestones and build confidence	Better able to cater for the individual children needs.	Continue this. Add books of interest for each child to foster a love of reading and success in this area.
Decodable text Incorporating phonics and handwriting into reading programme	Children gained confidence to decode text and use CVC words in reading and writing.	small 1:1 situations	continue for next year
Grouping per colour not level	More time with children, could incorporate phonics, handwriting and reading in one session.	Children have the knowledge to write short vowel/CVC words and they know they can attempt and feel success.	Continue to incorporate with early writers/readers, purchase more to build our bank
		To cater for all kiddies	Children could see the connection between phonics and reading
Planning for 2022:			

Reading 83%

Our school reading target for 2023; **83%** of our students working at or above the expected curriculum level.

Sub target for Year 2; **80%**

Professional Development & Support:

- Murray Gadd (links with Writing)
- Staff Meetings
- Professional Growth Teams
- School Wide Moderation
- Target Learner Meetings
- Learning Assistant across multiple targeted classrooms
- Te Oko Horoi (Kaahui Ako)
- Spelling Under Scrutiny

WRITING

EOY 2019 : 79%

Target 2020: 85% we wanted 5% increase

EOY 2020: 80% we got 1% increase

EOY 2021: 76% We got a 4% decrease

Target 2022: 80% We wanted a 4% increase

EOY 2022: 77% We got a 1% increase

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
Rutherford WRITING			
Actions (what did we do?) Shifted way we structured our writing programmes -whole class motivation	Outcomes (what happened?) Saw kids more in writing Confidence in writing Saw more writing from students	Reasons for the variance (why did it happen?) We saw groups more	Evaluation (where to next?)

- workshop format - small group	- conferenced more with student			
Flexibility in groupings. Targetted teaching groups - sharing groups	students shared their writing with class, group, teacher more often. They were able to talk about their writing. Other children were able to talk about writing too.	More purposeful in our approach to sharing writing. Not just read our writing to the class. Small group sharing. Engagement in the whole writing lesson	Keep practising this. Continue	
Murray Gadd - Programm and Planning	<p>PD - teachers had a clear idea of modelling a range of text types.</p> <p>New approach to planning for writing - Including a day to launch new writing tasks - including strong modelling, lots of taking, highly motivating and engaging for students.</p> <p>Focused lessons across a 2-3 days, giving time to produce quality pieces of writing. Having focuses for each day, so children know what they need to write.</p> <p>Teachers paying great attention to strong models for writing, the choice of motivation and how this fits in with other curriculum areas.</p>	Range of teacher experience levels and understandings about how to teach writing.	Good modelling and using exemplar text when doing any writing.	
Firmly state expectations	Other subjects supported writing.	applied skills they learnt		
Using writing models,	Exemplars made it easier for kids to make connections when using Success criteria	depended on the text chosen - was it the best model.	Make a collection of good examples for modelling across text types.	
more independent writing opportunities	Kids enjoyed writing more as the year went on	The more opportunities they got for independent writing, it fostered a love of writing in most, and they became very	Continue to offer this as a regular part of the literacy programme	

different approaches to what we write, groups, sharing, mixed ability grouping,	children learned how to use writing structures for an authentic purpose based on inquiry topic.	motivated to write. Children were able to apply their learning and be extended. children who took longer to learn structures could be scaffolded in the modelling of the task	Sometimes the writing structure was quite challenging - especially when working with a lot of content specific vocabulary and more complex learning ideas.
celebrating success in writing (kids)	Use of shared writing to enable students to feel success	So children are aware of their successes and are praised and encouraged often.	Use these approaches frequently and regularly

Hillary WRITING

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
Lexia - children daily using lexia	Individualized programmes. Teacher can see where the challenges are. Reinforces classroom teaching. Independent activity so teachers can fsu on . Engaging for students	Consistent daily use so children are reinforcing and learning new skills. Children make connections between lexia learning and reading/writing.	Continue daily use. Teachers and Learning assistance continue to build understanding of Lexia skill builder(personalised lessons) available to them and use them for targeted teaching
Murray Gadd	PD - teachers had a clear idea of modelling a range of text types. New approach to planning for writing - Including a day to launch new writing tasks - including strong modelling, lots of taking, highly motivating and engaging for students. Focused lessons across a 2-3 days, giving time to produce quality pieces of writing. Having fouses for each day, so children know what they need to write. Teachers paying great attention to strong models for writing, the	Range of teacher experience levels and understandings about how to teach writing.	Good modelling and using exemplar text when doing any writing.

	choice of motivation and how this fits in with other curriculum areas.			
Word walls	kids have visual to refer to when writing	range of teacher use depending on scaffolds.	Allow teacher flexibility	
Alternated the way we structured our Writing Programme	children learned how to use writing structures for an authentic purpose based on inquiry topic.	Children were able to apply their learning and be extended. children who took longer to learn structures could be scaffolded in the modelling of the task	Sometimes the writing structure was quite challenging - especially when working with a lot of content specific vocabulary and more complex learning ideas.	
more independent writing opportunities	Kids enjoyed writing more as the year went on	The more opportunities they got for independent writing, it fostered a love of writing in most, and they became very motivated to write.	Continue to offer this as a regular part of the literacy programme	
digital modelling books,	Teacher have quick access to range of scaffolds and previous learning for the kids	As the year progressed, more and more of us used this model. We could also then see the process of each others teaching of writing clearer than writing down what to do.	Continue to work on this as a process.	
Using writing models,	Exemplars made it easier for kids to make connections when using Success criteria	depended on the text chosen - was it the best model.	Make a collection of good examples for modelling across text types.	
Writing cards	Greater independence.	Children had a tool to use to support them when writing independently		

BB WRITING

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
Make sure students have a solid knowledge of sounds and written letters/formatting before expecting them to write	Children gained confidence with letter sounds knowledge and HFW prior to actual 'writing'.	Children felt prepared and ready to write. They had a bank of knowledge to refer to when beginning writing and were able to make immediate progress.	At the beginning of year lots of structured teaching of sounds and letters phonological awareness

Interesting content, mixture of resources	Children kept engaged, interested	Wide variety is more interesting for children and therefore enhances their learning.	Continue to source and use a range of resources
Shared writing, Interactive writing (Murray PD approach)	Our delivery, personal learning and lessons were enriched and therefore the children got more out of it.		Use of picture books, learning experiences to aid writing ideas.
Children aware of and know their personal goals and how to check that.	Children can work towards personal goals because they know what they are.	Targeted goals worked on-specific	Continue to ensure children know what they are learning and what their goals are,
Writing regularly, variety of resources DAILY, consistency	building confidence- building fluency, different experiences.	To allow time to consolidate skills they have learnt.	Continue to build confidence, build fluency, and provide different experiences.
Children seeing themselves as writers	Confidence gained.		
Sharing their writing back to the class / sharing circles. 'You are an author'	Knowing they have the potential and are authors when they write.	showing importance of sharing our work and celebrating success	Continue to make time for children to share their writing to others.
Having learning Assistants in class and reading recovery. (Johanna, Andee, Jani)	Faster progression with more one to one learning/teaching happening.	Children are being seen every day for Writing and their goals are targeted. Immediate feedback able to be given	Continue using these amazing resources to benefit learners
Boosting confidence with reluctant writers.	Use of shared writing to enable students to feel success	So children are aware of their successes and are praised and encouraged often.	Use these approaches frequently and regularly
Handwriting focus	Improved letter formation and recognition	So children had more of a bank of letter knowledge to use in their writing.	Regular handwriting a focus
Phonological awareness, Phonics and word card usage highly encouraged.	Confidence gained	So they can refer to these prompts independently.	Have word / letter cards available from day 1. USE these to support teaching
Knowledge of the	Lots of dicussions and sharing	Improved pedagogical	Continue with moderation within the team - not just during

progressions and adapting to our new learners.	rough our pgressions and student works Deepening our understanding	knowledge of teaching writing.	assessment times.
Discussed the progressions and analyzed slider placements to ensure each writer is truly represented.	Decided need an 'emergent' prior to 1B to allow for those sentence writers to be showing at and the emergents still show the correct and fair sliders	Assessment procedures are robust and valid.	
Boys in particular not ready to learn. Preferred play. Not able to pick up a pencil. Sit still etc.	Provide lots of opportunity to play in and around concentrated learning time.	Short bursts of focussed writing instruction get quality lesson rather than drawing it out for longer periods of time	Provide activities that supports fine motor skills
Struggled to teach some children due to absences.	Spoke with parents and discuss unexplained constant absences. Highlighted the importance of being at school	Slower progress for student who were often absent	
Have noticed more children in before and after school care which means home reading and learning is not getting done.	Reading in particular is not being reinforced/carried through to home.	Should homework club be offered/compulsory.	Offer homework support to parents through after school care. Liaise with after school care
Providing an interesting programme-language experience	Improved oral language, enhanced vocabulary	High engagement. Sense of excitement.	Plan for these experiences. Allow time for talk
Modelling how to check for the goals	Students see their achievement	Small bites to teach and learn	Ensure goals are small and achievable and promotes progress
Writing regularly-many different forms daily, journal, guided etc	Writing progress	Multiple opportunities to write.	Slow down - ensure plenty of opportunities to write
Planning 2023:			

Writing 80%

Our school writing target for 2022; **80%** of our students working at or above the expected curriculum level.

Sub target for Year 5; **75%**

Sub target for Year 6; **80%**

Professional Development & Support:

- Murray Gadd
- Staff Meetings
- Literacy Lead Team
- School Wide Moderation
- Target Learner Meetings
- Learning Assistants across multiple targeted classrooms
- Te Oko Horoi (Kaahui Ako)
- Spelling Under Scrutiny

MATHS

EOY 2019 : 81%

2020 Target: 85% we wanted 4% increase

EOY 2020: 84% we got 3% increase

EOY 2021: 82% We got a 2% decrease

2022 Target: 83% We wanted a 1% increase

EOY 2022: 83% We got it

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
Rutherford MATHS			
Actions (what did we do?) Bruce Moody - flow plans, whole school progressions	Outcomes (what happened?) Greater teacher consistency of what is being taught across the school. Students	Reasons for the variance (why did it happen?) Students have prior knowledge so teachers are not always having to start	Evaluation (where to next?) Continue building knowledge especially for new staff so that we have more consistency throughout the school.

	become familiar with language and carry this knowledge with them as they move through the syndicates.	from scratch	
Mathletics	High student engagement, fun scaffolding activities.	A different way for students to learn - helps meet the needs of students that learn in different ways Used to follow up teaching, reinforce knowledge and strategies being taught.	Continue. Teachers use as formative assessment,
Mathletics - booklets	Gained skills in words and open ended question.	Good resource made available to use this year. open ended maths question provided in the mathletics	Continue with Mathletics
Teaching strand through authentic experiences	Kids are more aware of maths in everyday life. Not just about numbers strand assisting numeracy to shift	Repeated in different contexts and curriculum areas	TKI provides good authentic learning experiences
Time tables programme	Learn their basic facts - know their basic facts can use them	consistency - consolidation, cannot do fractions, tell time, transfer if they do not know their basic facts	children need time to practice their basic facts. use this across the syndicate.
Seeing targets as often as possible	Improved confidence, retention of what you have taught them, increased fluency both in strategy and knowledge	Revising, consistency greater teacher input.	Continue with this for target learners in 2023. Perhaps look at learning assistants to support and cross grouping across classes.
Planning meetings	Assists with planning to the needs of our students and moderation across the team.	To plan out units of learning and to discuss the types of problems students need to solve at different levels.	Meet more consistently to discuss Maths Planning
Time - take as long as you need,	Lower anxiety for students during assessments. Great confidence. Higher	Less pressure on students to solve problems. They don't have to have the answer in 3	Look at maths assessments and see if there are some which we need to adapt to suit the needs of our students

	achievement.	seconds. This is especially helpful for those students with learning difficulties.	
Murray Gadd - learning template.	Supported management of groups and quality learning time with the teacher.	Some teachers adapted Murray Gadd template to Maths	Explore this further and share amongst the team
Attitude of teacher toward maths.	Greater confidence in teaching Maths	Greater teacher consistency of what is being taught across the school. Students become familiar with language and carry this knowledge with them as they move through the syndicates.	Keep using the progressions develop further and simpler and develop exemplars to support assessment.

Hillary MATHS

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
Bruce Moody - flow plans, whole school progressions	More teacher consistency of what is being taught across the school. Students become familiar with language and carry this knowledge with them as they move through the syndicates.	Students have prior knowledge so teachers are not always having to start from scratch	Continue building knowledge especially for new staff so that we have more consistency throughout the school.
Mathletics- as a way to follow up teaching, reinforcement of knowledge and strategies being taught.	Higher student engagement, fun scaffolding activities.	A different way for students to learn- helps meet the needs of students that learn in different ways	Continue. Teachers use as formative assessment,
Mathletics - booklets	Increased teacher knowledge	Showed the way the models were represented in the Mathletics programme.	Continue to use Mathletics teacher resources to support teacher capability.
Writing basic facts daily	Better number and grouping knowledge. Number recognition. Better number formation	Repetitive, consolidating, independent. The act of writing helped student process the problem.	Develop more cards at high levels for up to 100 stage 4
Teaching strand through authentic experiences	Kids are more aware of maths in everyday life. Not just about numbers	Repeated in different contexts and curriculum areas	TKI provides good authentic learning experiences

Repetition of basic facts(basic fact cards/prototec)	Many children developed rapid recall of basic facts during the year.	Repetitive, consolidating, independent.	
Small group teaching	Specific learning foci for groups enabled them to move at a pace for learning that was connected to their prior knowledge.	Knowledge and strategy that builds on current knowledge could be accessed. Depends on teacher knowledge and experience - how fast the children made progress or moved to next LI	Continue to use small groups to facilitate the right level of learning.

BB MATHS

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
Bruce Moody progressions	Worked well for some children but not all	Some students needed more scaffolding than others. Took longer for students to grasp concepts - they needed more time, equipment, song and practise.	
Delivered other maths learning that fit more of our CPS maths standards the Bruce Moody misses out.	Children learnt alot about counting in twos, before between after, basic facts	Because children are exposed to it they learn it.	
Noticed 1M easy to achieve and 1E hard to achieve.	Children 'sat' in Level 1E longer	There is a lot to learn at 1E. Needed more time in this stage of learning	Start teaching L1E concepts as soon as possible - don't wait around. Don't hesitate to start this in Year 1
Had questions based around OTJ's - are they also including strand? not just number for our overall Maths data?	Consistency moderation of levels	Inconsistencies in levelling across the team	Moderation discussions earlier in the term.
Had Bruce Moody in our classes to help group	Children grouped quickly and easily. Using his resources is	Upskilling teachers, PD	

children at the beginning of the year. Having access to his resources.	helpful and they are very user friendly.		
Singing with our children.	Daily practice has improved knowledge-fun	Create interest, making learning fun for young learners	Continue to include a variety of number songs daily.
Seesaw for learning in our class programmes.	Children are confident to use SeeSaw to complete tasks set by the teacher	Ongoing practice	Begin Term 1 with structured SeeSaw lesson slides to ensure all children know the basic skills in using SeeSaw in the classroom.

Planning for 2022:

Maths 85%

Our school maths target for 2023: **85%** of our students working at or above the expected curriculum level
 Sub target for Year 6 girls: **80%**

Professional Development & Support:

- Bruce Moody - modelling, feed forward/feedback, workshops
- Maths Lead Team
- Focus on coaching through the Maths Lead Team
- Staff Meetings
- Moderation
- Professional Growth Team - Maths
- Te Oko Horoi (Kaahui Ako)

- Q15: I find it easy to concentrate in class
- Q28: I feel my culture is valued and respected at my school

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>Q15: I find it easy to concentrate in class (Whole school focus) Summary Year to Year data comparisons were largely consistent with a -1% drop off in Yr 4 and Yr 5. Yr 6 however, had a significant increase of 17%. When looking at Cohort shifts. Yr 4 - 5 improved by 1% and Yr 5 - 6 by 13%</p>			
<p>Q24: I like to tell people at home what I am doing at school (Whole school focus) Summary Year to Year data comparisons were largely consistent with a -2% drop off in Yr 4 and a 3.4% drop at Yr 6. Yr 5 however, had a significant increase of 26.8%. When looking at Cohort shifts Yr 4 - 5 improved by 11.8% and Yr 5 - 6 by 8.6%. <i>Overall, our whole school data in these two areas collectively moved in a positive direction, with any year level decreases small in comparisons to gains. Cohort data showed consistent growth in both questions with some good gains made.</i></p>			
<p>Q20: My work is just right for me, not too easy or too hard. Summary (Yr 6 boys Target Focus) In 2021 only 70% of Yr 6 boys indicated that the level of work set for them was meeting their needs, in comparison to the Yr group average of 75%. In 2022, the number of students who indicated the level of work was appropriately leveled has increased to 91%.</p>			
<p>Q26: I enjoy learning at school Summary (Yr 6 boys Target Focus) In 2021 only 74% of Yr 5 boys indicated that they enjoyed learning at school against a Yr average of 85%. Following the cohort through to 2022, the Yr average has increased to 89.4%. Given that the female students in 2021 were already sitting at 95% for enjoying learning at school, it is fair to assume that the majority of gains have been made amongst our male students (roughly 10% at best guess).</p>			
<p>Planning for 2023: Overall Thoughts and Wonderings</p>			

In general we have continued to see improvements in our Me and My School Data which has not been the trend of the data across our community (based on previous feedback/forward).

Our students are largely happy and engaged in their learning, and feel safe and confident in their environment.

We will not be continuing with Me and My School in 2023 as we will use the Rongohia te Hau survey which captures student, community and teacher voice and is part of our work with Poutama Pounamy and Kahui Ako.

Rongohia Te Hau

Focus across school, data collection Years 4-6 only.

Professional Development & Support:

- Poutama Pounamu
- Cultural Responsiveness Leadership Team
- Surveys
- Communication with parents
- Community Engagement
-